

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF OHIO
EASTERN DIVISION**

UNITED STATES OF AMERICA,

Plaintiff,

v.

Case No. 2:10-cv-285

JUDGE EDMUND A. SARGUS, JR.

Magistrate Judge Kimberly A. Jolson

WILLIAM JEFFREY MOORE, *et al.*,

Defendant.

ORDER

This matter is before the Court on Plaintiff United States of America's Unopposed Motion for Joinder of Treasurer of Franklin County, Ohio (ECF No. 49) and a Stipulation Between Plaintiff and the Treasurer (ECF No. 50).

This Court previously granted in part and denied in part Plaintiff's Motion for Summary Judgment. (ECF No. 48.) The Court concluded that Defendant William Jeffrey Moore owed Plaintiff outstanding tax liabilities as calculated by Plaintiff, except for any penalties imposed after this Court stayed all proceedings on August 27, 2013. (*Id.*; Stay, ECF No. 36.) Accordingly, this Court ordered that Plaintiff was entitled to enforce its liens on Mr. Moore's property, including by seizing and selling the real property located at 1760 Bedford Road in Columbus, Ohio. (ECF No. 48, PageID 467–68.) The Court requested Plaintiff file notice with the Court regarding the status of Defendant City of Columbus, including whether the City should remain as a Defendant. (*Id.*, PageID 468.)

In its Motion for Joinder, Plaintiff advises that it erroneously named the City of Columbus as a Defendant, believing it was the relevant local taxing authority that might have an interest in

any outstanding local taxes owed by Mr. Moore. (ECF No. 49, PageID 469.) Plaintiff avers that it should have named the Treasurer of Franklin County, Ohio as the relevant local taxing authority. (*Id.*) Accordingly, it moves for joinder of the Treasurer under Rule 21 of the Federal Rules of Civil Procedure and advises that the City should be dropped as a party. (*Id.*, PageID 470–71.) Plaintiff states that Mr. Moore does not oppose this motion. (*Id.*, PageID 469.) Counsel for the Treasurer signed Plaintiff’s Motion for Joinder, and the Motion states it is filed jointly by Plaintiff and the Treasurer. (*Id.*, PageID 471.)

Plaintiff states that the Treasurer has informed Plaintiff that Mr. Moore owes the Treasurer approximately \$20,000 in unpaid property taxes on the Bedford Road property and that the Treasurer has a lien on the property. (*Id.*, PageID 470; ECF No. 50.) Plaintiff and the Treasurer stipulate that, under 26 U.S.C. § 6323(b)(6), the Treasurer is entitled to recover those unpaid property taxes from the proceeds of any judicial sale of the Bedford Road property before those proceeds can be applied toward Mr. Moore’s federal tax liabilities. (ECF No. 49, PageID 469–70; ECF No. 50); *see* 26 U.S.C. § 6323(b)(6).

Rule 21 provides that the Court “may at any time, on just terms, add or drop a party.” Fed. R. Civ. P. 21. When the Government brings a civil action in federal court to enforce liens of the United States against a defendant, “[a]ll persons having liens upon or claiming any interest in the property involved in such action shall be made parties thereto.” 26 U.S.C. § 7403(b). The Court finds that Rule 21 joinder of the Treasurer is appropriate pursuant to 26 U.S.C. § 7403(b). The Court also finds that the Treasurer’s lien on the Bedford Road property is entitled to priority over Plaintiff’s federal tax liens and that the proceeds from any sale of the property resulting from this litigation shall first be applied to satisfy the Treasurer’s liens. (*See* ECF No. 50); *see* 26 U.S.C. § 6323(b)(6). The Treasurer is excused from filing an answer.

Accordingly, the Court **GRANTS** Plaintiff's Motion to join the Treasurer of Franklin County, Ohio as a party (ECF No. 49) and **DROPS** the City of Columbus as a party for lacking an interest in this case.

IT IS SO ORDERED.

12/9/2024
DATE

s/Edmund A. Sargus, Jr.
EDMUND A. SARGUS, JR.
UNITED STATES DISTRICT JUDGE